

**Creditor, Sacramento County Tax Collector**  
**700 H Street, Room 1710 (Attn: Bankruptcy)**  
**Sacramento, CA 95814**  
**Telephone: (916) 874-7393**  
**Email: taxpprop@saccounty.gov**

U.S. BANKRUPTCY COURT  
FILED  
NEWARK, NJ

2023 OCT 19 P 2:14

JEANNE A. NAUGHTON  
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**UNITED STATES BANKRUPTCY COURT**  
**DISTRICT OF NEW JERSEY**

**In re:**

**BED BATH & BEYOND INC., et al.**

**Debtors**

**Case No. 23-13359 (VFP)**

**Chapter 11**

**CREDITOR SACRAMENTO COUNTY  
TAX COLLECTOR'S RESPONSE TO  
DEBTORS' SECOND OMNIBUS  
OBJECTION TO CERTAIN TAX  
CLAIMS AND OPPOSITON TO MOTION  
TO DETERMINE TAX LIABILITY AND  
STAY PROCEEDINGS**

**Date: October 24, 2023**

**Time: 10:00 a.m. (ET)**

**Judge: Honorable Vincent F. Papalia**

**Courtroom: 3B**

Respondent Creditor, County of Sacramento Tax Collector ("County") hereby responds to Debtors' Second Omnibus Objection to Certain Claims and Motion to Determine Tax Liability and Stay Proceedings. The response and opposition is submitted to protect County's claim in this bankruptcy proceeding in the total amount of \$10,477.63, previously filed on August 3, 2023.


Debtors seek discretionary relief under Section 505 of the Bankruptcy Code. Such relief should not be granted under the facts and circumstances of this case. The personal property values claimed by Debtors range from 8% to 12% of the 2023 values assessed by Sacramento County and are devoid of applicable legal support. The assessed value challenges are properly heard in appeals before the Sacramento County Assessment Appeals Board under California law.

1 As stated in the accompanying declaration of Sacramento County Chief Appraiser  
2 Steffanie Klapper, Debtors have not sought to avail themselves of the assessment appeals process  
3 with respect to the subject 2023 values or at any other time in the preceding five years.  
4 Additionally, Debtors improperly rely on post lien date distressed property sales to value the  
5 personal property at issue, rather than the preferred cost approach which more accurately reflects  
6 full cash value.

7 The County of Sacramento joins and incorporates by reference the legal arguments raised  
8 by other county creditors opposing Debtors' motion.

9 Dated: October 16, 2023

Respectfully submitted,

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11 By:   
12 Rohn West  
13 Deputy County Tax Collector  
14 Sacramento County Department of Finance  
15 Tax Collection and Business Licensing Division  
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